

1/16

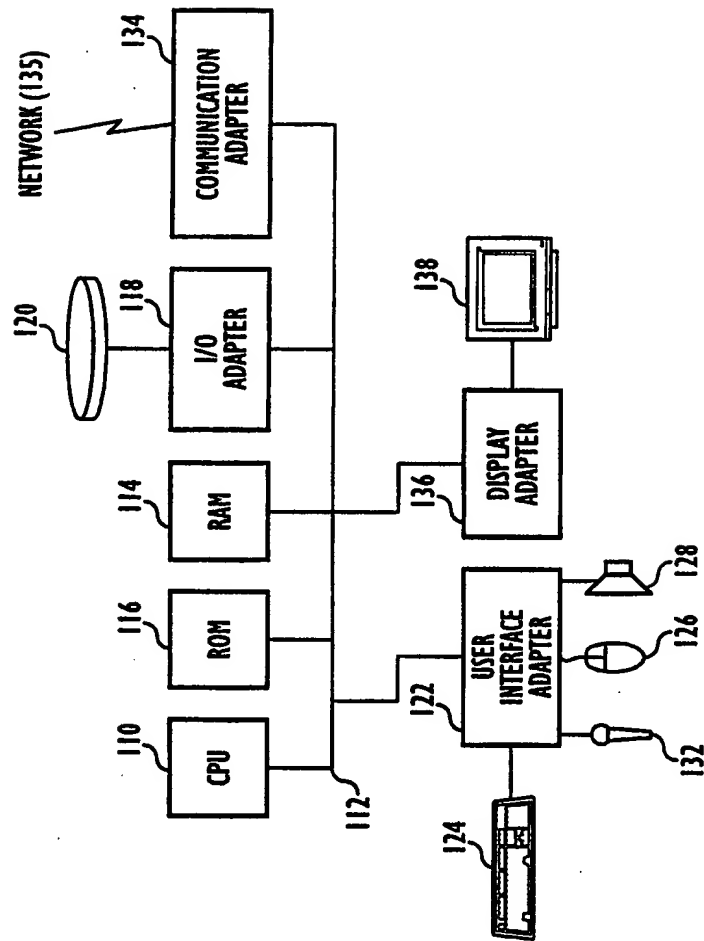


FIG. 1

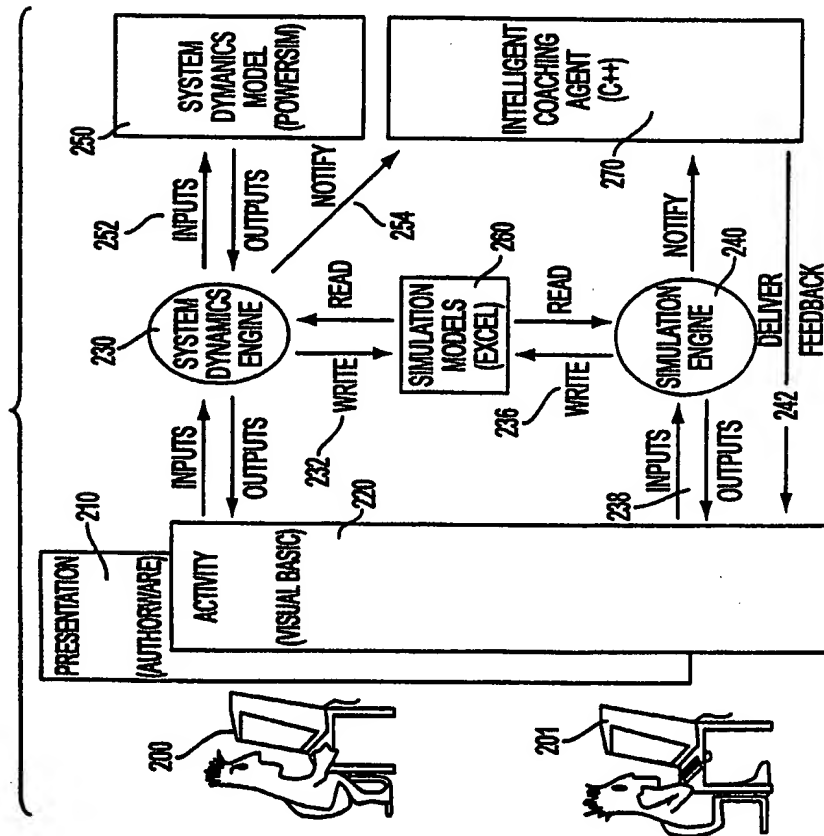


FIG. 2

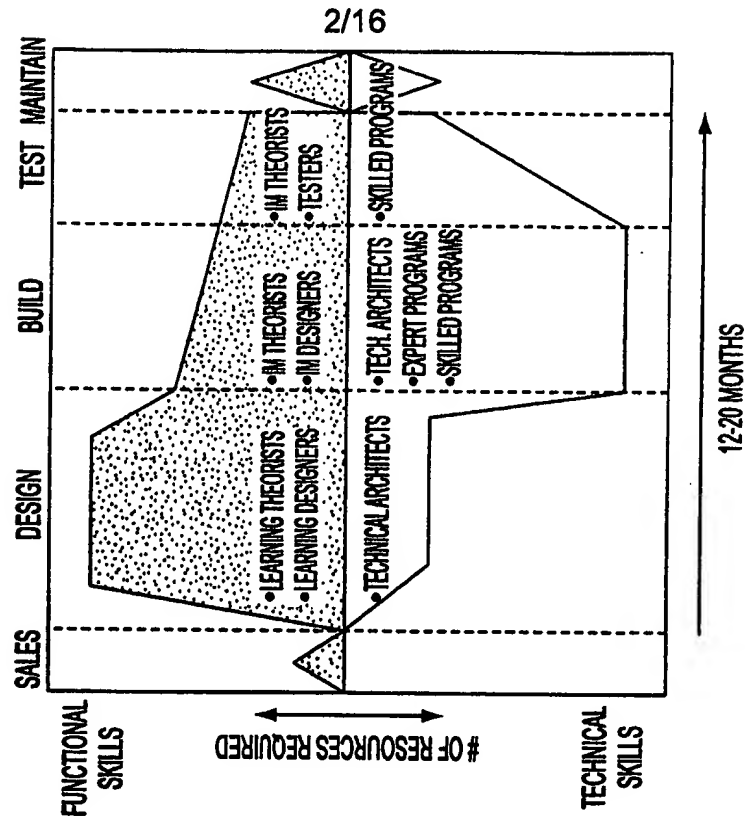


FIG. 3

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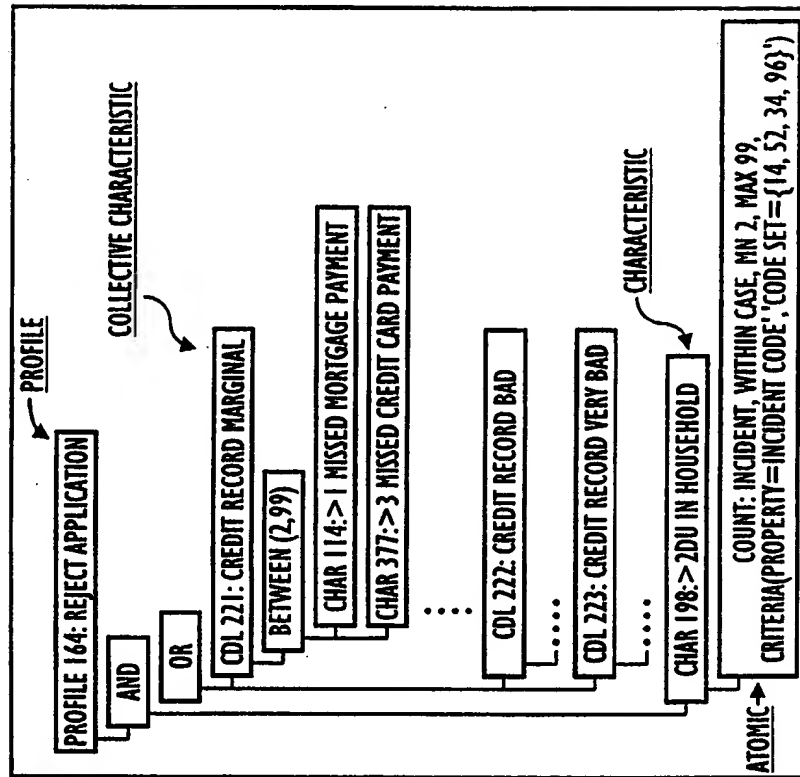


FIG. 5

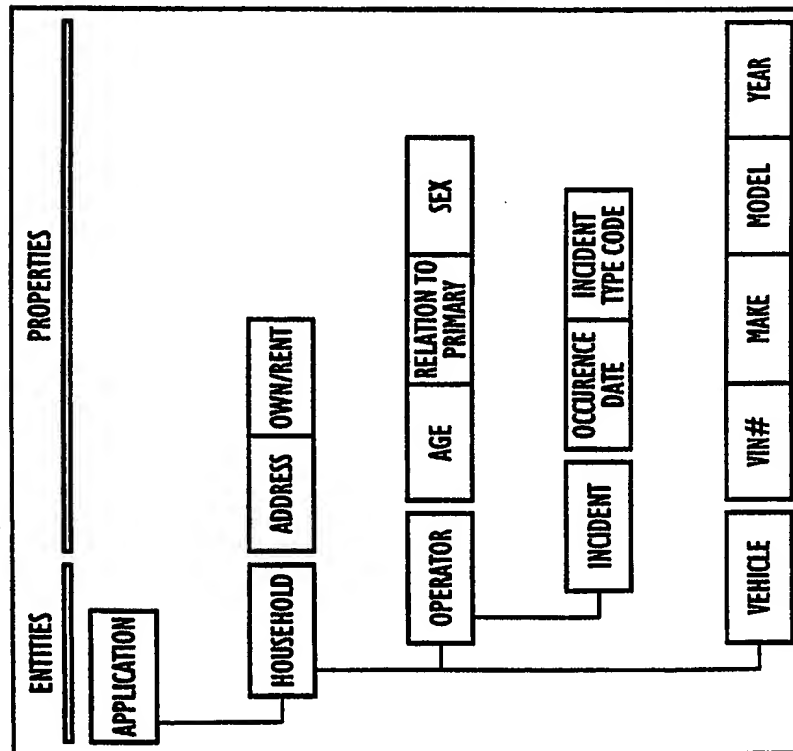


FIG. 4

1200
1210

JOURNALIZE

REVERSE FOR BALANCING

RECORD TRANSACTIONS

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

INTERNAL ACCOUNT	AMOUNT	
DATE: 10/2		
DESCRIPTION:		
SURFUP INVESTMENT RESOURCES FROM CORPORATE.	\$20,000.00	
		DEPOSITED IN CASH
TOTAL:		\$20,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
100 COST OF GOODS SOLD			
510 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
571 IMputed INTEREST EXPENSE			
590 OTHER FINANCIAL CHARGES			
670 INTEREST EXPENSE			
800 US FEDERAL INCOME TAXES			
8100 SALARIES AND WAGES EXPENSE			
8200 PAYROLL ADJUSTMENTS			
8300 EMPLOYEE BENEFITS			

BOOK

1 OF 2

END

DATE	ENTRY	ACCOUNTS	JOURNAL #1	DR	CR
10/1	1				

EXIT

TABLE

GLOSSARY

?

INVENTORY

ASSIGNMENT

TEAM

VSE

ACCOUNTING

CONCEPTS

FIG. 8

TEAM FEEDBACK

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK.

CLOSE

0.080B

FIG. 9

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

Blue Chip Securities
 SETTLEMENT INVOICE

DATE: 01/02 INVA: 6578-31

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT: WE WANT TO USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

2 OF 22

BACK NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

ASSETS LIABILITIES & EQUITY REVENUES EXPENSES

379 PAYROLL TAXES ACCRUED
 380 EMPLOYEE BENEFIT COST ACCRUED
 381 OTHER TAXES ACCRUED
 391 ACCRUED EXPENSES
 401 DEFERRED INCOME
 419 RESERVE FOR SUNDRY LOSSES
 421 RESERVE FOR REPLACEMENT
 462 FOREIGN CURRENCY TRANSLATION ADJ
 471 PAID-IN CAPITAL
 481 RETAINED EARNINGS 1/1

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES
 INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

1 OF 22

BACK NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

ASSETS LIABILITIES & EQUITY REVENUES EXPENSES

510 COST OF GOODS SOLD
 513 DIRECT MATERIAL VARIANCE
 515 CASH DISCOUNTS EARNED
 571 IMPUTED INTEREST EXPENSE
 580 OTHER FINANCIAL CHARGES
 570 INTEREST EXPENSE
 980 US FEDERAL INCOME TAXES
 8100 SALARIES AND WAGES EXPENSE
 8200 PAYROLL ALLOWANCES
 8300 EMPLOYEE BENEFITS

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362

INVOICE NUMBER: 5438169

INVOICE DATE: 01/24

AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES

PHONE BILL: \$680.37

TAX: \$39.63

TOTAL AMOUNT DUE: \$700.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

3 OF 22

BACK

NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 12

TEAM FEEDBACK

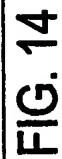
IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.08683

FIG. 13



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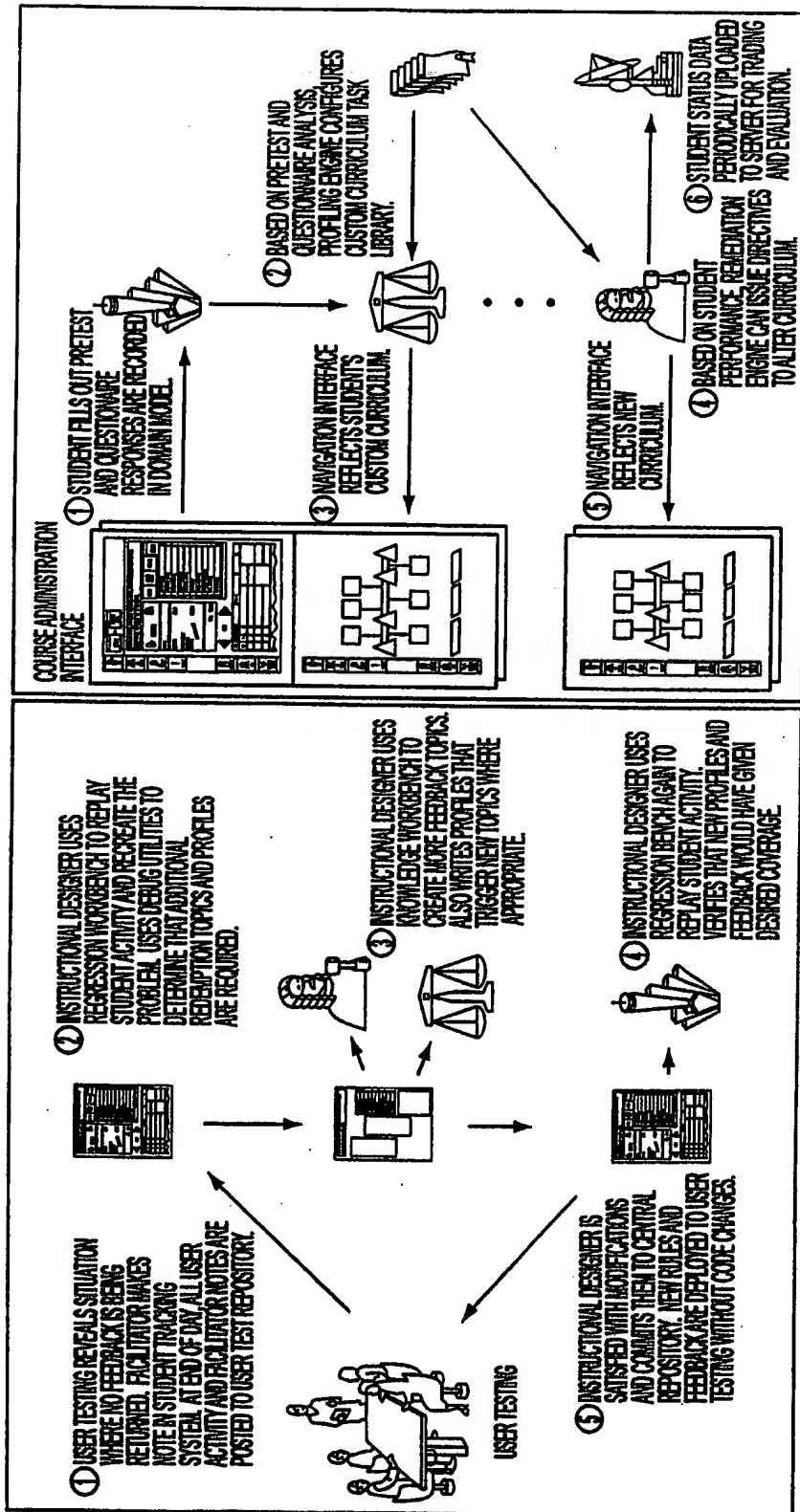


FIG. 17

FIG. 16

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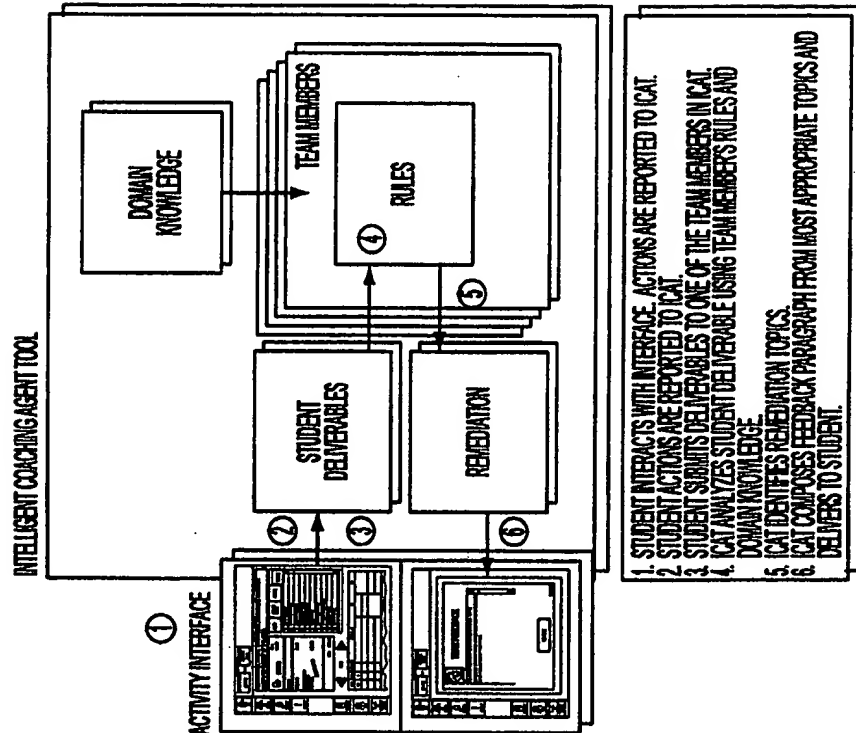


FIG. 19

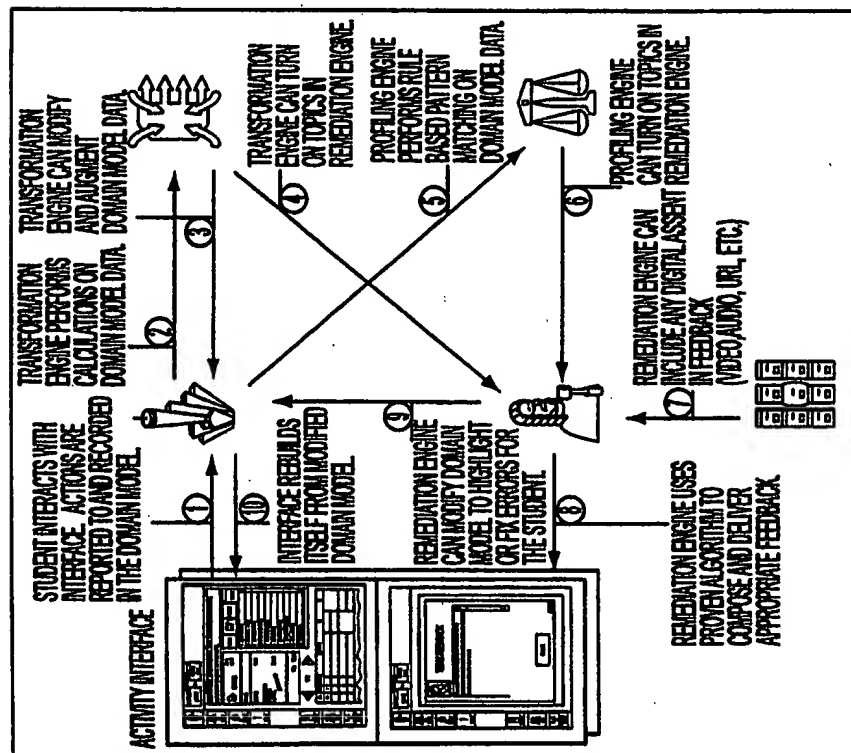


FIG. 18

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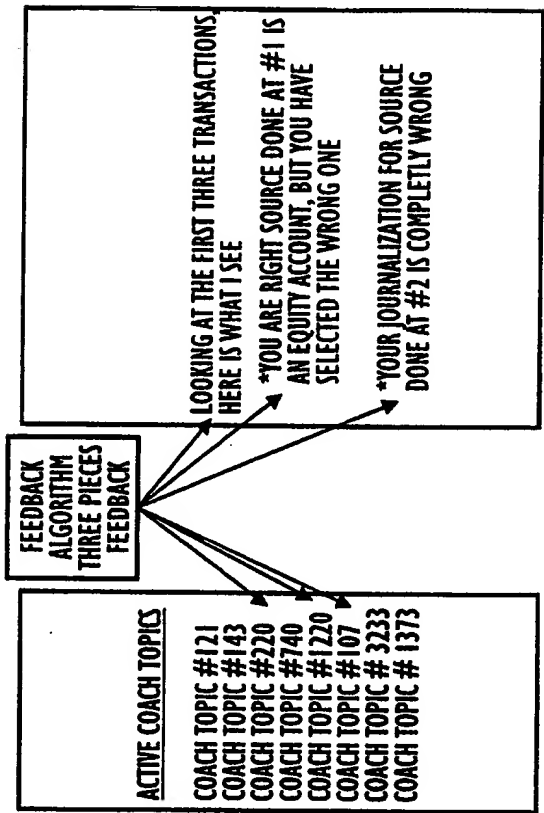


FIG. 23

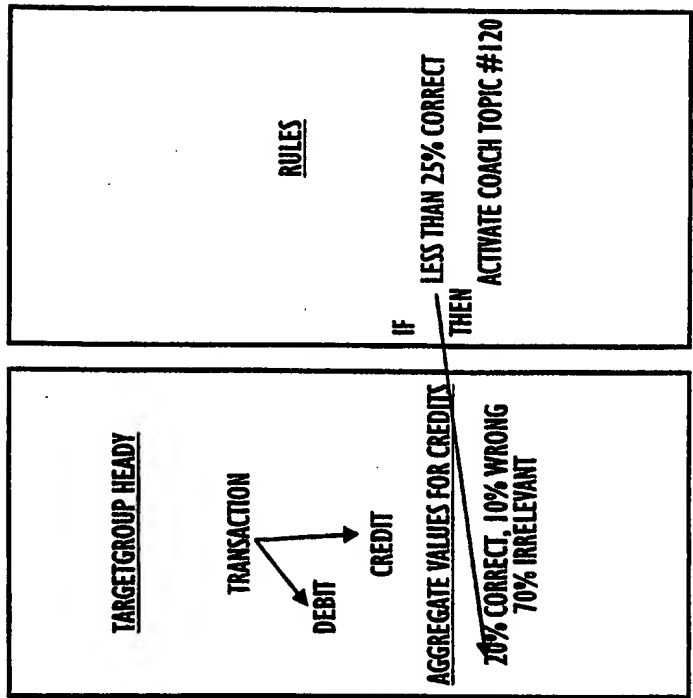


FIG. 22

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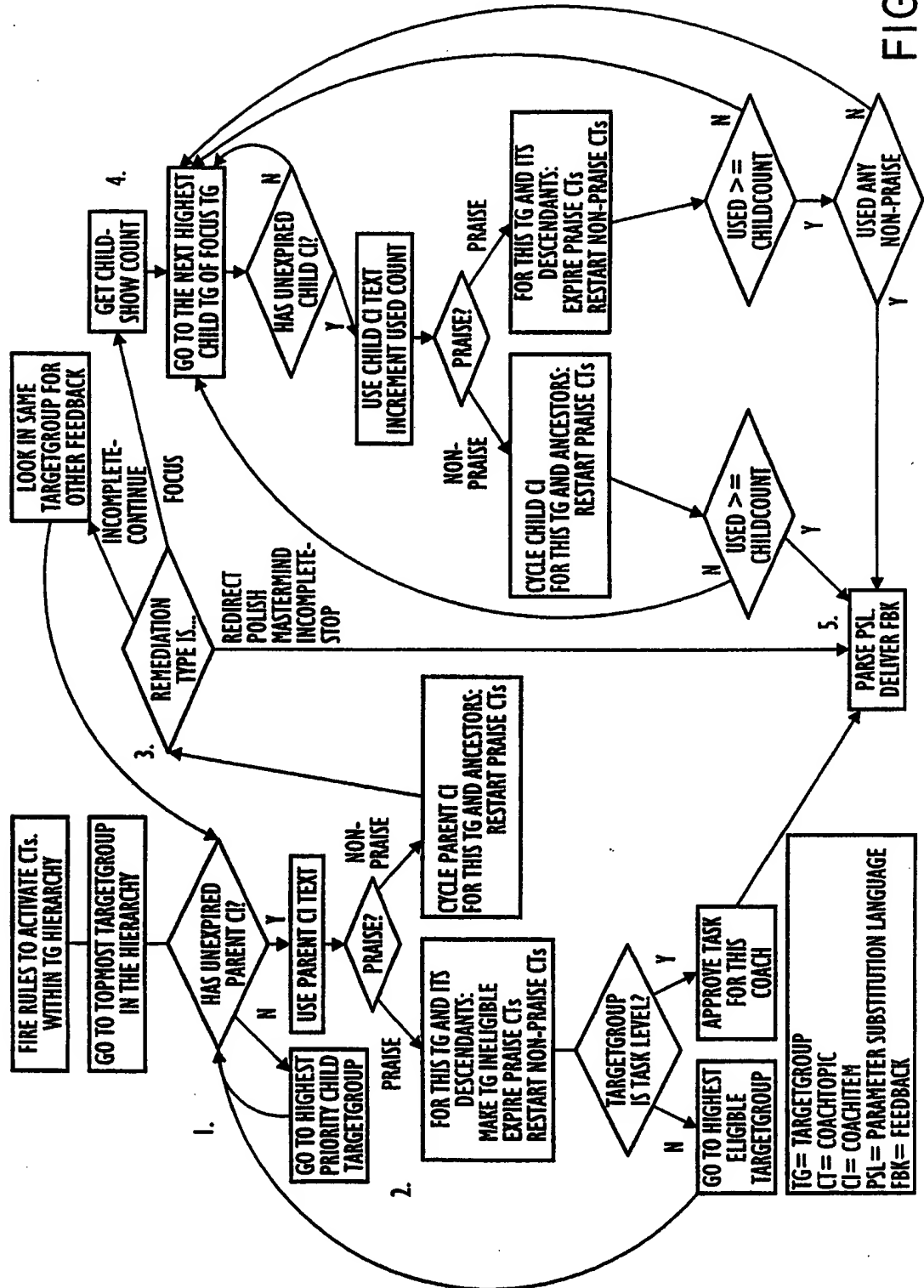


FIG. 24

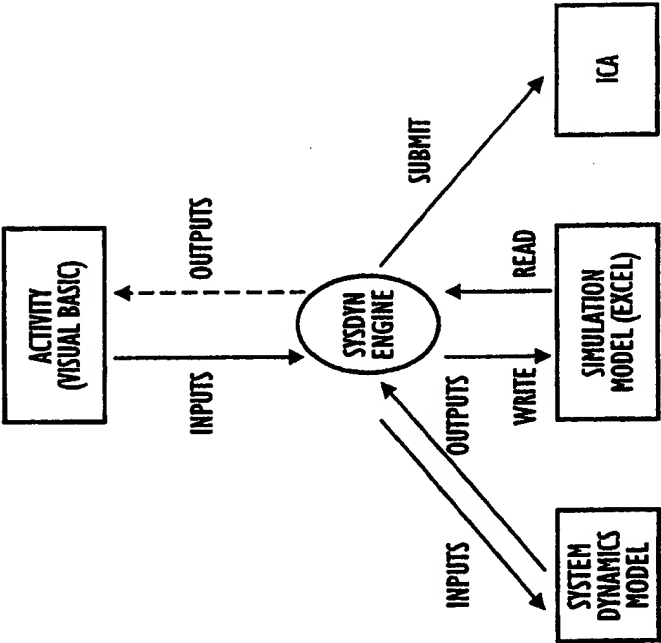


FIG. 27

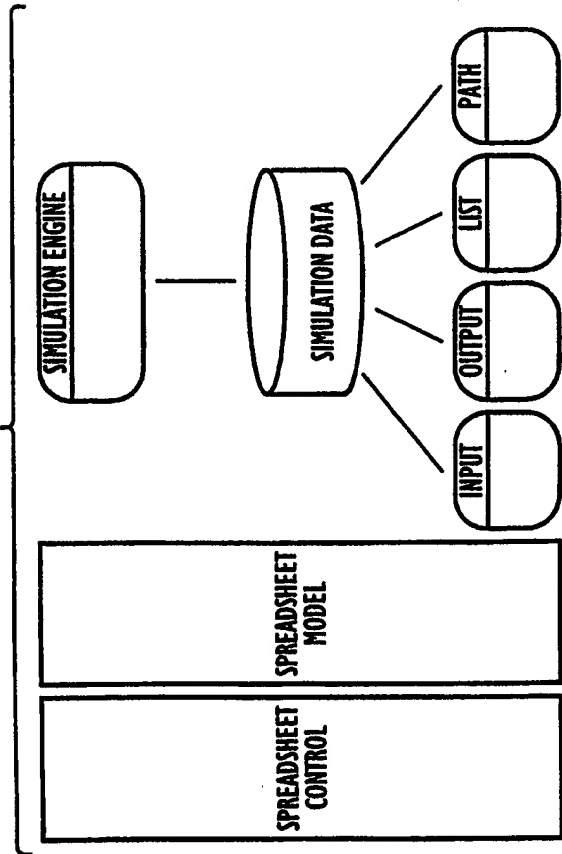


FIG. 25

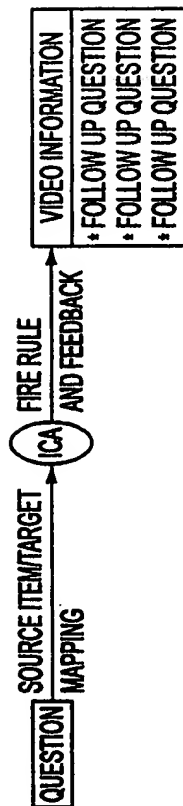


FIG. 28

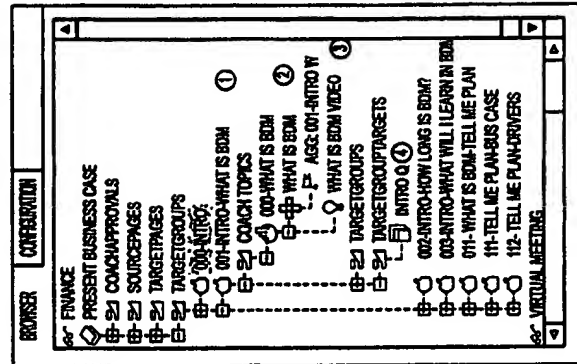


FIG. 29

THE LIST							
A	B	C	D	E	F	G	
13	QUESTION 3						
14	A. IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS						
15		HAMMER		\$13.00			
16		SAW		\$15.00			
17		SCREWDRIVER		\$7.00			
18		CHISEL		\$4.00			
19		PAW		\$12.50			
20		SANDPAPER		\$0.50			
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00						
22							
23		DESCRIPTION					
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAW				
26	-MY LIST-1214	\$0.50	SANDPAPER				
27							
28							
29							
30							

FIG. 26

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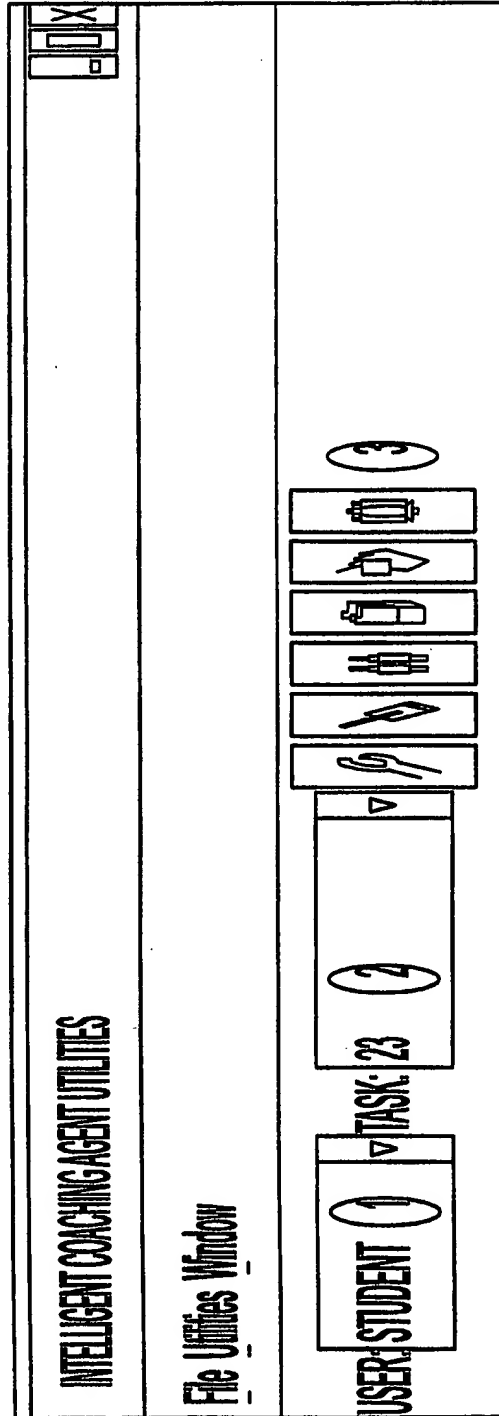


FIG. 30